Amendments to the Claims

Please delete as-filed claims 1-20 and introduce the following new claims 1-20:

1. (NEW) A sound system for a spa, the sound system comprising:

a source of sound waves; and

at least one sound wave guide adapted to transmit sound waves from the source of sound waves to a location in the spa where the sound waves are audible to an occupant of the spa.

- 2. (NEW) The sound system as recited in claim 1, wherein the spa comprises a housing, and wherein the sound system further comprises at least one sound emitting orifice in the housing, the sound emitting orifice adapted to emit the sound waves transmitted by the at least one sound wave guide.
- 3. (NEW) The sound system as recited in claim 2, wherein the at least one sound emitting orifice comprises a plurality of perforations.
- 4. (NEW) The sound system as recited in claim 2, wherein the sound system further comprises at least one perforated speaker cover mounted over the at least one sound emitting orifice.
- 5. (NEW) The sound system as recited in claim 1, wherein the sound system further comprises a sound wave distributor having at least one inlet for sound waves operatively connected to the source of sound waves and at least one outlet operatively connected to the at least one sound wave guide.

6. (NEW) The sound system as recited in claim 1, wherein the sound system further comprises at least one head rest having at least one perforation adapted to emit sound waves transmitted by the at least one sound wave guide.

- 7. (NEW) The sound system as recited in claim 1, wherein the at least one sound wave guide comprises at least one conduit.
- 8. (NEW) The sound system as recited in claim 7, wherein the at least one conduit comprises at least one of a pipe, a tube, and a hose.
- 9. (NEW) A sound wave guide speaker assembly for a spa, the sound wave guide speaker assembly adapted to introduce sound waves from a source of sound waves to the spa where the sound waves are audible to an occupant of the spa, the sound wave guide speaker assembly comprising:

a surface having at least one perforation; and

at least one sound wave guide adapted to transmit sound waves from the source of sound waves to the at least one perforation.

- 10. (NEW) A sound wave guide speaker assembly as recited in claim 9, wherein the spa comprises a housing, and wherein the surface comprises a surface of the housing.
- 11. (NEW) A sound wave guide speaker assembly as recited in claim 9, wherein the surface comprises a speaker cover and wherein the at least one perforation comprises at least one perforation in the speaker cover.
- 12. (NEW) The sound wave guide speaker assembly as recited in claim 9, wherein the speaker cover comprises one of a square, a rectangular, and an oval speaker cover.

13. (NEW) The sound wave guide speaker assembly as recited in claim 9, wherein the at least one sound wave guide comprises at least one conduit.

- 14. (NEW) The sound wave guide speaker assembly as recited in claim 9, wherein the at least one conduit comprises a circular conduit having a nominal diameter between about 0.25 inches and about 6 inches.
- 15. (NEW) A method of providing sound to an occupant of a spa, the method comprising:

providing a source of sound waves; and

transmitting the sound waves through at least one sound wave guide wherein at least some of the sound waves are audible to an occupant of the spa.

- 16. (NEW) The method as recited in claim 15, wherein transmitting the sound waves through at least one sound wave guide comprises transmitting the sound waves through at least one conduit.
- 17. (NEW) The method as recited in claim 15, wherein the spa comprises a housing having at least one perforation, and wherein transmitting the sound waves through at least one sound wave guide comprises transmitting the sound waves to the at least one perforation in the housing.
- 18. (NEW) The method as recited in claim 17, wherein the at least one perforation in the housing comprises at least one speaker, and wherein transmitting the sound waves through at least one sound wave guide comprises transmitting sound to the at least one speaker.
- 19. (NEW) The method as recited in claim 15, wherein the source of sound comprises a sound wave distributor, and wherein the method further comprises

distributing the sound waves from the source of sound to the at least one sound wave guide via the sound wave distributor.

20. (NEW) The method as recited in claim 15, wherein providing a source of sound comprises providing one of a radio, a stereo, a compact disc player, a tape player, a phonograph, a television, a video cassette recorder/player, a digital video disc player, a computer, and an MP3 player.